

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

December 8, 2021

Eddie Sullivan Chief Executive Officer SAB Biotherapeutics, Inc. 2100 East 54th Street North Sioux Falls, SD 57104

Re: SAB Biotherapeutics, Inc.
Registration Statement on Form S-1
Filed December 3, 2021
File No. 333-261496

Dear Dr. Sullivan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Ilan Katz